IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

THURSDAY, THE 13TH DECEMBER 2007 / 22ND AGRAHAYANA 1929

WP(C).No. 36853 of 2007(K)

PETITIONER:

C.C.WILLIAM VARGHESE,
PROPRIETOR, SML MOTORS, EDAPPALLY,
KOCHI-24.

BY ADV. SMT.S.K.DEVI
SRI.SANTHOSH P.ABRAHAM

RESPONDENTS:

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1. THE ASST. COMMISSIONER(ASSMT),
COMMERCIAL TAXES, SPL. CIRCLE III,
ERNAKULAM-15.

2. THE DEPUTY COMMISSIONER(APPEALS),
COMMERCIAL TAXES, ERNAKULAM-15.

3. THE INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM 682030.

BY GOVT. PLEADER SRI C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 13/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C) 36853 of 2007

Dated: December 13, 2007

JUDGMENT

Petitioner has filed Exts.P5 and P6 appeals aggrieved by Exts.P1 and P2 orders of assessment and it is stated that in order to realise the amount that is due in terms of the orders of assessment, revenue recovery proceedings have been initiated by Exts.P7 and P8. It is submitted by the petitioner referring to Ext.P9 that soon after the revenue recovery notices were served, petitioner was compelled to remit 50% of the amount demanded. Despite this, petitioner apprehends that the respondents will pursue the revenue recovery proceedings for realising the entire amount. It is with this apprehension that this writ petition has been filed.

2. Having regard to the fact that the Appellate Authority seized of the appeals and that the petitioner has already remitted 50% of the amount due, I dispose of this writ petition directing that the 2nd respondent Appellate Authority shall consider Exts.P5 and

P6 appeals filed by the petitioner with notice to him and pass orders thereon. This shall be done as expeditiously as possible, at any rate, within eight weeks of production of a copy of this judgment. In the meantime, having regard to the payment already made by the petitioner, I direct that further proceedings pursuant to Exts.P7 and P8 shall be deferred until orders are passed on the appeals.

Writ petition is disposed of as above.

ANTONY DOMINIC, JUDGE

mt/-